

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 1188 - HB 1493

March 27, 2011

SUMMARY OF BILL: Requires the Commissioner of Revenue to explore the possibility of developing an online filing system that would permit the automatic deduction of any gross receipts tax due on sales of mixed drinks and mixed-drink setups from collectors' business accounts, provided collectors have submitted monthly bank statements with applicable account information to the Commissioner.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Any increase in state expenditures for the Commissioner to explore electronic methods of collecting taxes will not be significant and can be accommodated within existing resources without an increased appropriation or a reduced reversion.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

/rnc

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